G R S App F IX 4]

Previous References

1942-
ML)

File No 113-42
Serial Nos 13, ~~43~~
32.

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Oct 42

SUBJECT

Bye- laws framed by the Tamluk Town Committee for the levy of Tax on professions etc

To,

The D C Kanthi
The comptroller
L3923-4 d/o 10 42
Sometimes the proposal

Bye-laws framed by the Tavkere Tn
Md el for the levy of tax on professn

General and Revenue Secretariat

M File No 113 Ei 5 of 191 2-3 [App I III—2

Serial No 13

From the D e Kadn

No A3-e 5992-41 dy 5-8-41

Requests sanction to the draft rules and bye-laws framed under sect 46(h) of the Town Mlties Act 1933 by the Tavkere Town Md el for the levy of tax on profession, Arts, trades, callings and on offices and appointments in Tavkere Town

The rates of tax prescribed for several items are said to have been fixed in accordance with the maximum prescribed under sect 61(xi) of the Town Mlties Act 1933

subts for orders

Mas 2 These rules may be sanctioned
25/13/. by mpkors on return from
leave submitted before 20 8 42

Rec'd on 24/8 tm

for 14/8/42 —

Submitted

Flag 'A'

3 The rules and bye laws of the town have been gone through and they are found to be on the lines of those that are in force in the Hassan and Sira Town Municipalities Verbal Corrections have been incorporated

NOTE—Contn Sheet

Serial No

Wherever necessary

4 In note marg line 3 of Rule no 9 the word half (included in red ink) appears to have been omitted by a typographical or clerical error and it has been added as in the rules of the Hassan Town Municipality

5 The profession tax as proposed to be levied under Section 61 (xi) of the Mysore Town Municipalities Act, 1933 is not leviable on those that pay Shop tax under ~~clause~~ clause (xii) of the said Section Those that are in receipt of an income of Rs30 and above per mensem will be required under the proposed rules to pay the tax. Advocates will have to pay a tax of not less than Rs 12 per annum (Vide proviso 2 to ~~Note~~ the note on page 4 of the rules) and the Medical practitioners not less than Rs 8 (Vide proviso 3)

6 In the Bangalore City Municipality profession Tax is levied on those that are in receipt of an income of Rs 500 and above. The levy of

Levy of Professions Tax in the Town Area (3)
Town Municipality

846
I

General and Revenue Secretariat | MK File No 115 of 1942 | [App F III-2

Serial No

of this new tax in the present economic conditions may cause hardship especially to those that have an income of ~~Rs 100 to Rs 150~~ below Rs 100 p m, and the practising advocates and the medical practitioners The tax does not much fall on the business people as most of them will be paying a Shop tax.

7) The Municipal Council anticipate an income of Rs 5700 per annum by the levy of Profession Tax. One of the Municipal Councillors has filed an objection against the levy of the tax in question on the ground that the existing taxes at the places are already heavy The D C Kaduna also has requested Sanction to the proposal of the Municipal Submitted for orders

Kano 11/9/42 GS

8) Pl put up the Budget of this Muni for 42-43 Sent a the Estimates received with this Muni?

11/9/42

Reverse of flag W

NOTE—Cont Sheet

WD 041 5—GPB—55 000—23 10 41

4) Levy of Profession Tax in the Tarikere Muplty

846/F

ML File No 113 C46/F of 1942. General and Revenue Secretariat

Serial No

10 It is seen from the Budget Estimates of the Tarikere Town Muplty for the year 1942-43 that the following taxes are being levied (1) Octroi (2) Taxes on buildings and lands (3) Taxes on vehicles and animals (4) Lighting Tax (5) Shop tax (6) Cart tax (7) Octroi storage fees (8) professional tax (proposed)

Kmm 22/9/42 CS 11 The rules & bylaws framed by the Tarikere Town municipal Council for the levy of tax on professions, Arts, trades etc in the ~~Tarikere~~ Town Muplty are in order, as compared with similar rules & bylaws framed in other Town Municipalities Hence the proposal to levy the tax under Sec 61 (XI) of the Mysore Town Muns Act 1933 in the Tarikere Town Muplty may be approved The realizations anticipated from this source amount to Rs 500/- p a

12 For orders

Secy/ for 22/9/42

SECY LAW DEPT 3273 12 GOVT OF MYSORE

13) May be approved

Mysore 24-9-42 S G

OFFICE OF THE MINISTER FOR L S G & P H Dt 25 9 42 No 25025

14) Vide 25 9 42

Marked to ML file 11 41 7 dtd 28/9/42

15 Put up

Levy of Profession Tax in the Tavkeva Town Municipality

General and Revenue Secretariat | ML File No 113 of 1942 | 846 1 | [App F III-2

Serial No

Submitted with a draft G.O. Sanctioning

Kms 4/1/42 Ss 5/1/42

17 Aug 57 Kms

To

The D C Kadura Hills-

The Commr Hr

No L 3923-4 of 10 10 42

Sanctions the proposal of the Tavkeva Town Municipal Co

WL 41 GPB—5 000—23 10 41

File No of 194

General and Revenue Secretariat

Serial No

C F No 45]

GOVERNMENT OF MYSORE

8246/L&C 1942 LSUB

I g m ph

No A3-C 5902-41

Incls file

No 118-452-18

OFFICE OF
The Deputy Commissioner,
Kadur District,
Chickmagalur

Date 5th August 1942

To

The Secretary to Government,
Law Department,
Bangalore

Sir

Subject:- Regarding the levy of tax on professions, Arts, trades callings and on offices and appointments in the Tarikere Town Municipality

I have the honour to state that the Town Municipal Council, Tarikere have under Section 46 (h) of the Town Municiplities Act 1933 framed rules and bye-laws for the levy of tax on professions, arts, trades, callings and on offices and appointments and for enforcing the supply of information regarding the liability to the payment of the said tax The draft byelaws and rules were duly published in the town and objections called for Some of the residents of the town have made a remark on the notification objecting to the levy of the tax It is reported that the objection was considered by the Municipal Council and they have resolved on 31-3-1942 that the rules and byelaws may be adopted and sanction of Government obtained thereto An income of Rs 50(per annum has been estimated by the levy of the tax The rates of tax prescribed for the several classes are in accordance with the maximum rates fixed under Section 61 (xi) of the Town Municipalities Act No objection is raised except by one Sabju Sab (who is a Municipal Councfllor) and even that is on general grounds As the finances of this Municipality are not in a sound condition and as they have yet to provide for adequate water supply and drainage, they have to augment their sources of revenue

In the circumstances, I request that sanction of Government may be kindly obtained for the draft rules and byelaws framed by the Municipal Council

The connected

The connected records accompany for reference and return when done with

I have the honour to be
Sir,
Your most obedient servant,

Assistant Commissioner,
For Deputy Commissioner,
Kadur District,
Absent on tour

G R S App F VI—G 2]

SUBJECT

ale

3 copies

Diary No of letter replied to

Section Ml

File No 113-ur

Serial No 32

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 10/10/1942

Read— letter no A3-c 5-992-41 dated 5-8-41 from the D C Kadur with requesting draft rules and Sanction to the bye-laws framed under Sections 61(1)(a) of the Mysore Town Municipalities Act, 1933, by the Tarikere Town Municipal Council for the levy of a tax on professions Arts, Trades, Callings and on Offices and Appointments within the limits of the said Municipality

Signed by

May this be—

(i) printed? 4 & (i) & 61(xi)

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Order thereon—No.

and adding that only one objection pertaining to fixation of ceiling was received which was considered by the Municipal Council

general grounds was read

under Sec 61(xii) of the M-M Act, 1933, as Sanctioned

order no L 3923-4 & 10/40/42

The proposal of the Tarikere Town Town M.C. to levy the tax on professions, Arts etc

The rules of bye-laws framed therefor are approved as appended to this order

By Secy to Govt

To

The D C Kadur (WR)

The Comptroller

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

Ex

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Letter No.A3-C 5992-41 dated 5th August 1941 from the Deputy Commissioner, Kadur District, requesting sanction to the draft rules and bye-laws framed under Sections 46 (h) and 48 (i) and 61 (XI) of the Mysore Town Municipalities Act, 1933, by the Tarikere Town Municipal Council for the levy of a tax on professions, Arts, Trades, Callings and on Offices and Appointments within the limits of the said Municipal ty and adding that only one objection petition based on general grounds was received against the proposal which was duly considered by the Municipal Council ~~which~~ and rejected.

ORDER No. L 3923-4/ Mel 113-42-32

Dated, Bangalore, 10th October 1942

The proposal of the Tarikere Town Municipal Council to levy tax on professions, Arts, etc., under Section 61 (XI) of the Mysore Town Municipalities Act, 1933, is sanctioned. The rules and bye-laws framed therefor are approved as ~~approved~~ appended to this order.

Six printed copies thereof may be sent to this office for reference and record

By Secretary to Government,
Law Department.

To

The Deputy Commissioner, Kadur District (with records),

The Comptroller to Government.